

EXHIBIT C

EXHIBIT "B" TO PROOF OF CLAIM OF FUJIKURA AMERICA, INC.

Invoice No.	Part Number	Program	Doc Amt	QTY	Location	Shipped	Delphi ASN#	Delphi Receiving#	Remarks as of 6-18-07
INV00132565	HN02512/0550028999	P90	\$3,369.60	2,880	Lockport	8/11/2005	QG081105	184519224	
INV00132834	HN02512/0550028999	P90	\$3,369.60	2,880	Lockport	8/23/2005	QG082305	184584010	
INV00132833	HN02512/0550028999	P90	\$3,229.20	2,760	Lockport	8/24/2005	QG082405	184593387	
INV00133380	HN02512/0550028999	P90	\$3,369.60	2,880	Lockport	9/1/2005	083105QF	184635861	
INV00133381	HN02512/0550028999	P90	\$3,369.60	2,880	Lockport	9/8/2005	090805QF	184674757	
INV00133382	HN02512/0550028999	P90	\$2,808.00	2,400	Lockport	9/20/2005	QF092005	184738560	
INV00133683	HN02512/0550028999	P90	\$3,229.20	2,760	Lockport	9/22/2005	QG092205	184753002	
INV00133684	HN02512/0550028999	P90	\$3,229.20	2,760	Lockport	9/27/2005	QF092705	184779732	
INV00133167	0550029000/HN02513	329N	\$8,616.96	6,528	EL Paso	8/5/2005	26-DE029	N/A	paid
INV00133941	0550029000/HN02513	329N	\$8,616.96	6,528	EL Paso	9/16/2005	102005QG	185161428	paid
INV00129425	550072559	Rodman	\$232.83	130	EL Paso	4/22/2005	DHL TRK# 2158675352		submitted FAI invoice and POD
INV00132837	550072559	Rodman	\$3,481.70	1,944	EL Paso	8/23/2005	QF082305	184584009	
INV00133378	550072559	Rodman	\$3,481.70	1,944	EL Paso	8/29/2005	QF082905	184623956	
INV00133379	550072559	Rodman	\$3,481.70	1,944	EL Paso	9/1/2005	QH090105	184645169	
INV00133685	550072559	Rodman	\$3,481.70	1,944	EL Paso	9/16/2005	QF091605	184721019	
INV00133862	550072559	Rodman	\$3,481.70	1,944	EL Paso	9/23/2005	QI092305	185027454	
INV00133383	550075750	Delta	\$10,771.20	7,920	Lockport	8/25/2005	QG082505	18493270	
INV00133384	550075750	Delta	\$5,385.60	3,960	Lockport	9/15/2005	QF091505	184714648	
INV00133385	550075750	Delta	\$5,385.60	3,960	Lockport	9/20/2005	091905QF	184743785	
INV00133864	550075750	Delta	\$5,385.60	3,960	Lockport	9/30/2005	QF093005	184745382	

FAI/Acctg Comments	
	<p data-bbox="690 1560 803 1822">INV00133164 was paid on 12/06/05 in the amount of \$7,450.76. Remaining balance of \$1,166.20. INV00133941 was paid on 11/04/05 in the amount of \$8,616.96.</p> <p data-bbox="836 1759 857 1822">Unpaid</p>

INV00128642	550069721	52409172	GMX	\$2,154.24	1,632	EL Paso	3/11/2005	Fedex TRK# 839291518604	submitted FAI invoice and POD
INV00132566	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	8/2/2005	QF080205	184465309
INV00132567	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	8/5/2005	QF080505	184488636
INV00132568	550054621	52409172	GMX	\$4,930.00	3,944	Lockport	8/11/2005	081005QD	184518058
INV00132569	550069721	52409172	GMT	\$5,100.00	4,080	San Ant	8/11/2005	QH061105	184520819
INV00132570	550054621	52409172	GMX	\$4,930.00	3,944	Lockport	8/12/2005	QF081205	184526951
INV00132571	550054621	52409172	GMX	\$4,760.00	3,808	Lockport	8/17/2008	QF081705	184551226
INV00132838	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	8/23/2005	QG082305	184584010
INV00132839	550069721	52409172	GMT	\$5,100.00	4,080	San Ant	8/24/2005	QF082405	184593383
INV00132840	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	8/25/2005	QH082505	184593271
INV00133386	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/1/2005	083105QF	184635861
INV00133387	550054621	52409172	GMX	\$4,760.00	3,808	Lockport	9/2/2005	QH090205	184646622
INV00133388	550069721	52409172	GMT	\$5,100.00	4,080	San Ant	9/2/2005	QG090205	184646623
INV00133661	550069721	52409172	GMT	\$5,100.00	4,080	San Ant	9/2/2005	QG090205	184646623
INV00133659	550054621	52409172	GMX	\$4,930.00	3,944	Lockport	9/8/2005	090805QF	184674757
INV00133660	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/14/2005	091305QF	184704431
INV00133662	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/15/2005	QG091505	184714649
INV00133679	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/20/2005	QF092005	184738560
INV00133680	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/22/2005	QG092205	184753002
INV00133682	550054621	52409172	GMX	\$4,760.00	3,808	Lockport	9/27/2005	QF092705	184779732
INV00133944	550069721	52409172	GMX	\$5,100.00	4,080	Lockport	9/27/2005	QG092705	184779734
INV00133863	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	9/30/2005	QG093005	185020335
INV00133949	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	10/5/2005	QF100405	185039265
INV00133948	550054621	52409172	GMX	\$5,100.00	4,080	Lockport	10/6/2005	QG100605A	185051106
INV00133168	550078028	52409877	Epsilon	\$20,047.50	14,580	Lockport	9/7/2005	26-DN073	184696200
INV00133950	550079157/550025742	52409877	Epsilon	\$3,341.25	2,430	Kansas City	9/30/2005	QG092905	185048729
INV00133951	550025742/550079157	52409877	Epsilon	\$6,682.50	4,860	Kansas City	10/4/2005	QH100405	185048704
INV00133952	550079361	52409877	Epsilon	\$3,341.25	2,430	Adrian	10/5/2005	QF100505	185043777
INV00133953	550078028	52409877	Epsilon	\$3,341.25	2,430	Lockport	10/6/2005	QG100605	185051107
Unsecured Claim				\$242,455.24					

